

701—26.34(422) Painting, papering and interior decorating. Persons engaged in the business of painting, papering and interior decorating are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Painting” shall mean covering of both interior and exterior surfaces of tangible personal or real property with a coloring matter and mixture of a pigment or sealant, with some suitable liquid to form a solid adherent when spread on in thin coats for decoration, protection or preservation purposes and all necessary preparations thereto, including surface preparation. The following are not within the definition of painting: automobile undercoating, the coating of railroad cars, storage tanks, or the plating of tangible personal property with metals such as but not limited to chromium, bronze, tin, galvanized metal, or platinum. “Papering” shall mean applying wallpaper or wall fabric to the interior of houses or buildings and all necessary preparations thereto including surface preparation. “Interior decoration” shall mean the service of designing or decorating the interiors of houses or buildings, counseling with respect to such designing or decoration or the procurement of furniture fixtures or home or building decorations. When any person provides interior decorating service without charge as an incident to the sale of real or personal property, no sales tax, in addition to that paid on the purchase price or any part thereof of the personal property, shall be charged.

This rule is intended to implement Iowa Code section 422.43.